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# **REFUNDABLE TAX CREDIT FOR CHILDCARE EXPENSES**

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## Did you know that you can claim a refundable tax credit for the childcare expenses that you pay?

Under Québec's personal income tax system, you may use certain expenses paid to meet the needs of your children to reduce the tax payable on your family income. A number of tax measures, including refundable and non-refundable tax credits, are intended specifically for families.

For instance, you may claim a tax credit that reimburses a portion of your childcare expenses. Childcare services provided by a daycare service or a school for which you pay the reduced contribution (**\$7 per day in 2011**) do not qualify for the tax credit.

To claim the tax credit for childcare expenses, you must file an income tax return and complete Schedule C. If you file a paper return, you must enclose your official information slip for childcare expenses (the RL-24 slip) or the receipts issued by the person who provided the childcare services. If you file your return online, keep your information slips and receipts in case we ask for them.

## Requirements you must meet to claim the tax credit for childcare expenses<sup>1</sup>

You may claim the tax credit for childcare expenses if you meet all the following requirements:

- You were
  - resident in Québec on December 31, 2011; or
  - resident in Canada, outside Québec, on December 31, 2011, and you carried on a business in Québec in 2011.
- The childcare expenses were incurred while you or your spouse on December 31, 2011, was
  - carrying out the duties of an office or employment;
  - actively carrying on a business;
  - practising a profession;
  - carrying out research under a grant;
  - actively seeking employment;
  - attending an educational institution full time or part time;
  - receiving benefits from the Québec parental insurance plan or benefits related to a birth or adoption under the Employment Insurance plan.
- You or your spouse on December 31, 2011, paid childcare expenses to an individual, a daycare centre, a holiday and recreation centre, a camp or a boarding school. In addition, the child was living with you (or with your spouse on December 31) at the time the expenses were incurred.
- The childcare services were provided in Canada by a person resident in Canada, unless you were living outside Canada temporarily.

## Eligible child

To be eligible for the tax credit, you must have paid childcare expenses for a child who was, at some time during the taxation year, no older than 16, or (regardless of his or her age) had an infirmity and was your or your spouse's dependant.

The eligible child may be

- your or your spouse's child; or
- a child who was your or your spouse's dependant and whose income for the year was not over \$7,015. The child's income is the amount entered on line 275 of his or her income tax return (or the amount that would have been entered on line 275 had the child filed a return).

The amounts given in this folder are those in effect for 2011.



1. For complete information on the requirements that must be met in order to claim the refundable tax credit for childcare expenses, see line 455 in the guide to the income tax return (TP-1.G-V).



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## Examples of childcare expenses that qualify for the tax credit

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- Expenses paid to a preschool education centre<sup>2</sup>
- Expenses paid to a nursery school<sup>2</sup>
- Expenses paid for educational workshops for preschool children only (the equivalent of a nursery school)<sup>2</sup>
- Expenses paid to a kindergarten<sup>2</sup>
- Expenses paid to a kindergarten and daycare centre<sup>2</sup>
- Expenses paid to a municipal recreation centre during school vacations (for example, expenses for a playground program)
- Expenses paid to a day camp
- Additional expenses paid for overtime care
- Additional expenses for statutory holidays and vacation days<sup>2</sup>
- Expenses paid for a babysitter in the home
- Expenses for meals provided by a daycare service or camp, if these expenses are included in the cost of the services and are not billed separately
- Expenses paid to a boarding school or a camp, up to a maximum of
  - \$175 per week for a child under 7 years of age
  - \$250 per week for a person with a severe and prolonged impairment in mental or physical functions (regardless of his or her age)
  - \$100 per week for any other eligible child

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2. Except where the reduced contribution applies.

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## Examples of childcare expenses that do not qualify for the tax credit<sup>3</sup>

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- The reduced contribution of \$7 per day per child set by the government
- Amounts paid to the child's mother or father
- Amounts paid to a person living in a conjugal relationship with you
- Medical expenses and other expenses related to medical services or hospital care, as well as transportation expenses
- Expenses for teaching services
- Clothing and other personal expenses
- Childcare expenses for which another person is claiming a tax credit for childcare expenses for the same child
- Expenses for meals (extra charges), unless meals are included in regular daycare costs
- Additional fees charged for field trips (such as an admission fee for an activity or transportation costs)
- Registration fees for courses or recreational activities provided by municipalities during the school year
- Expenses reimbursed by the Ministère de l'Emploi et de la Solidarité sociale
- Expenses that were reimbursed or for which you may claim a reimbursement, or that are covered by any similar form of financial assistance, unless the expenses are included in your income when you file your income tax return and cannot be deducted in the calculation of your taxable income

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3. For complete information on childcare expenses that do not qualify for the tax credit, see line 455 in the guide to the income tax return (TP-1-G-V).



## Can the refundable tax credit for childcare expenses be paid in advance?

Yes. You can receive advance payments of the tax credit for childcare expenses instead of claiming the tax credit when you file your income tax return.

To receive advance payments of the tax credit for the year, you must submit your application to us. Make sure you meet the following requirements:

- You are the biological or adoptive parent (or the spouse of the parent) of a child with whom you are living at the time of your application.
- At the time of your application you are a Québec resident and
  - a Canadian citizen;
  - a permanent resident; or
  - a person on whom Canada has conferred refugee protection.
- Your estimated tax credit for the current year is **over \$1,000**. However, this condition does not apply if, according to your estimates, you are entitled to an amount of more than \$500 for the work premium or the adapted work premium for the current year.
- You are registered for direct deposit and have an account at a financial institution with an establishment in Canada.

Advance payments of the tax credit will be made no later than the 15th of each month.

## How to apply for advance payments of the tax credit

You can apply for advance payments of the tax credit for childcare expenses either online or by mail.

To apply for advance payments **online**, you must

- register for My Account; and
- use the Apply for Advance Payments of the Tax Credit for Childcare Expenses service.

To apply for advance payments **by mail**, you must

- complete form TPZ-1029.8.F-V, *Tax Credit for Childcare Expenses: Application for Advance Payments*;
- have the childcare services provider complete form TPZ-1029.8.F.A-V, *Childcare Expenses Qualifying for the Tax Credit: Fees and Number of Days of Care for 2012*; and
- mail the forms and the requested documents to us.

You must submit the forms and requested documents no later than October 15 of the year for which the application is made.

You can print the forms from our website or order them by telephone. Form TPZ-1029.8.F-V can also be used to modify or cancel your request. If you have a spouse, **only one of you may apply** for advance payments of the tax credit for childcare expenses.



### Important

You must inform us of any change in your personal or family situation during the year that could affect the amount of your advance payments of the tax credit for childcare expenses.

# TO CONTACT US

## Online

[www.revenuquebec.ca](http://www.revenuquebec.ca)

## By telephone

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

### Individuals and individuals in business

Québec City	Montréal	Elsewhere
<b>418 659-6299</b>	<b>514 864-6299</b>	<b>1 800 267-6299</b> (toll-free)

### Businesses, employers and agents for consumption taxes

Québec City	Montréal	Elsewhere
<b>418 659-4692</b>	<b>514 873-4692</b>	<b>1 800 567-4692</b> (toll-free)

### Persons with a hearing impairment

Montréal	Elsewhere
<b>514 873-4455</b>	<b>1 800 361-3795</b> (toll-free)

## By mail

### Individuals and individuals in business

#### Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des services  
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Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

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Cette publication est également disponible en français et s'intitule *Le crédit d'impôt remboursable pour frais de garde d'enfants (IN-103)*.